



SIXTH JUDICIAL CIRCUIT

MUNICIPAL DIVISIONS

TWO YEARS ENDED 1998 AND 1997

**From The Office Of State Auditor
Claire McCaskill**

Report No. 99-30
May 3, 1999

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

The following audit report presents our findings and recommendations for the municipal divisions of the Sixth Judicial Circuit. During our audit, we identified accounting records, controls, and certain management practices which we believe could be improved. The municipal divisions in which specific findings and recommendations were noted are listed below:

City of Camden Point	<i>pages 27-28</i>
City of Edgerton	<i>pages 28-29</i>
City of Northmoor	<i>pages 29-30</i>
City of Platte City	<i>pages 30-32</i>
City of Platte Woods	<i>pages 32-33</i>
City of Tracy	<i>pages 34-38</i>
City of Weatherby Lake	<i>pages 38-39</i>
City of Weston	<i>pages 39-40</i>

We had no findings or recommendations for the municipal divisions of the **City of Dearborn**, the **City of Houston Lake**, the **City of Lake Waukomis**, the **City of Parkville**, and the **City of Riverside**.

Actions taken by the various municipal divisions of the Sixth Judicial Circuit on recommendations made in our prior report are noted on pages 41-60.

SIXTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS

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SIXTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS

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FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON
THE FINANCIAL STATEMENTS**

Presiding Judge
and
Municipal Judges
Sixth Judicial Circuit

We have audited the accompanying special-purpose financial statements of the various municipal divisions (other than the city of Tracy Municipal Division as of and for the years ended December 31, 1997 and 1996) of the Sixth Judicial Circuit as of and for the years ended October 31, 1998 and 1997; September 30, 1998 and 1997; June 30, 1998 and 1997; April 30, 1998 and 1997; and December 31, 1997 and 1996, as identified by municipality and fiscal period in the table of contents. These special-purpose financial statements are the responsibility of the municipal divisions' management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

Except as discussed in paragraphs four and five, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of the municipal divisions of the Sixth Judicial Circuit and are not intended to be a complete presentation of the financial position and results of operations of the municipal divisions.

Internal control procedures and accounting records of the city of Platte City Municipal Division were inadequate. Records to account for the numerical sequence and ultimate disposition of traffic tickets and summonses issued were not maintained and some of the traffic tickets selected for review could not be located. As a result, we were unable to satisfy ourselves by appropriate audit

tests or other means as to receipts and disbursements of fines and court costs beyond amounts recorded in the municipal division's records for the years ended October 31, 1998 and 1997.

Internal control procedures and accounting records of the city of Camden Point Municipal Division were inadequate. Records to account for the numerical sequence and ultimate disposition of traffic tickets and summonses issued by the city of Camden Point Police Department were not maintained and some of the tickets could not be provided by the municipal division or the police department for our review. As a result, we were unable to satisfy ourselves by appropriate audit tests or other means as to receipts and disbursements of fines and court costs beyond amounts recorded in the City of Camden Point Municipal Division's records for the years ended December 31, 1997 and 1996.

Governmental Accounting Standards Board Technical Bulletin 99-1, *Disclosures about Year 2000 Issues--an amendment of Technical Bulletin 98-1*, requires disclosure of certain matters regarding the year 2000 issue. Such required disclosures include any significant amount of resources committed to address year 2000 issues for computer systems and other electronic equipment; a general description of the year 2000 issue, including a description of the stages of work in process or completed as of the end of the reporting period to address year 2000 issues for computer systems and other electronic equipment critical to conducting operations; and an indication that the completion of these stages is not a guarantee that systems and equipment will be year 2000-compliant. The various municipal divisions of the Sixth Judicial Circuit have omitted such disclosures. We do not provide assurance that the municipal divisions are or will become year 2000-compliant, that the municipal divisions' year 2000 remediation efforts will be successful in whole or in part, or that parties with which the municipal divisions do business will become year 2000-compliant.

In our opinion, except for the effects, if any, on the financial statements of the matters discussed in the preceding three paragraphs, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of the municipal divisions (other than the city of Tracy Municipal Division as of and for the years ended December 31, 1997 and 1996) of the Sixth Judicial Circuit as of and for the years ended October 31, 1998 and 1997; September 30, 1998 and 1997; June 30, 1998 and 1997; April 30, 1998 and 1997; and December 31, 1997 and 1996, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

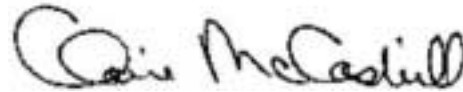
We also had planned to audit the accompanying special-purpose financial statement of the city of Tracy Municipal Division as of and for the years ended December 31, 1997 and 1996. This special-purpose financial statement is the responsibility of the municipal division's management.

Records were insufficient to verify the amounts presented as receipts and disbursements of fines and court costs by the city of Tracy Municipal Division. Records to account for the numerical sequence and ultimate disposition of traffic tickets and summonses issued were not maintained. Some tickets and summonses, as well as various other accounting records, were not available of our review. As a result, we were unable to satisfy ourselves by appropriate audit tests or other means as to receipts and disbursements of fines and court costs for the years ended December 31, 1997 and 1996.

Because of the effects of the matter discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the special-purpose financial statement of the city of Tracy Municipal Division as of and for the years ended December 31, 1997 and 1996.

In accordance with *Government Auditing Standards*, we also have issued our report dated March 3, 1999, on our consideration of the municipal divisions' internal controls over financial reporting and on our tests of their compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the municipal divisions' management and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill
State Auditor

March 3, 1999 (fieldwork completion date)



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING**

Presiding Judge
and
Municipal Judges
Sixth Judicial Circuit

We have audited the special-purpose financial statements of the various municipal divisions (other than the city of Tracy Municipal Division as of and for the years ended December 31, 1997 and 1996) of the Sixth Judicial Circuit as of and for the years ended October 31, 1998 and 1997; September 30, 1998 and 1997; June 30, 1998 and 1997; April 30, 1998 and 1997; and December 31, 1997 and 1996, and have issued our report thereon dated March 3, 1999. That report expressed a qualified opinion on the special-purpose financial statements of the various municipal divisions of the Sixth Judicial Circuit for the applicable fiscal periods. Except as discussed in the report on the financial statements of the municipal divisions referred to in the preceding sentence, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

We also had planned to audit the special-purpose financial statement of the city of Tracy Municipal Division as of and for the years ended December 31, 1997 and 1996, and have issued our report thereon dated March 3, 1999. In that report we did not express an opinion on the special-purpose financial statement.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of the various municipal divisions of the Sixth Judicial Circuit are free of material misstatement, we performed tests of the municipal divisions' compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no material instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain

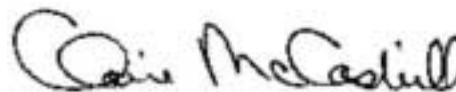
other instances of noncompliance which are presented in the accompanying Management Advisory Report.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of the various municipal divisions of the Sixth Judicial Circuit, we considered the municipal divisions' internal controls over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal controls over financial reporting. However, we noted certain matters involving the internal controls over financial reporting and their operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal controls over financial reporting that, in our judgment, could adversely affect the municipal divisions' ability to record, process, summarize, and report financial data consistent with the assertions of management in the special-purpose financial statements.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal controls over financial reporting would not necessarily disclose all matters in the internal controls that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we noted certain matters involving the internal controls over financial reporting and their operation that we consider to be material weaknesses, and these matters are presented in the accompanying Management Advisory Report.

This report is intended for the information of the management of the various municipal divisions of the Sixth Judicial Circuit and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill
State Auditor

March 3, 1999 (fieldwork completion date)

Financial Statements

Exhibit A

SIXTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of Platte City	
	Year Ended October 31,	
	1998	1997
RECEIPTS		
Fines, costs, bonds, and other	\$ 63,285	59,516
Total Receipts	63,285	59,516
DISBURSEMENTS		
City treasury	47,136	50,556
State of Missouri	3,260	2,806
Refunds and other	8,172	6,334
Total Disbursements	58,568	59,696
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,717	-180
CASH, NOVEMBER 1	8,092	8,272
CASH, OCTOBER 31	\$ 12,809	8,092

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

SIXTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of Platte Woods	
	Year Ended September 30,	
	1998	1997
RECEIPTS		
Fines, costs, bonds, and other	\$ 28,437	19,743
Total Receipts	28,437	19,743
DISBURSEMENTS		
City treasury	24,845	17,709
State of Missouri (Note 3)	0	0
Refunds and other	3,565	2,097
Total Disbursements	28,410	19,806
RECEIPTS OVER (UNDER) DISBURSEMENTS	63	-63
CASH, OCTOBER 1	1,305	1,368
CASH, SEPTEMBER 30	\$ 1,368	1,305

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C

SIXTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of Houston Lake Year Ended June 30,	
	1998	1997
RECEIPTS		
Fines, costs, bonds, and other	\$ 6,805	5,422
Total Receipts	6,805	5,422
DISBURSEMENTS		
City treasury	6,765	4,604
State of Missouri	398	228
Refunds and other	44	0
Total Disbursements	7,207	4,832
RECEIPTS OVER (UNDER) DISBURSEMENTS	-402	590
CASH, JULY 1	785	195
CASH, JUNE 30	\$ 383	785

The accompanying Notes to the Financial Statements are an integral part of this statement.

CVC - Monies are disbursed 95% to the state.

Independent Living Center-Monies are disbursed to the state.

Peace Officer Standards and Training Commission Fee-Monies are disbursed to the state.

Comments/Conclusions: No additional evidence was discovered during audit work that would indicate that audit risk assessments made during planning were inappropriate. Amounts appear to be fairly stated. All audit objectives listed in the audit plan have been achieved. No unusual or unexpected items or relationships were noted. The audit work has been adequately documented to support the audit opinion which is unqualified.

Exhibit C

SIXTH JUDICIAL CIRCUIT

MUNICIPAL DIVISIONS

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

		City of Northmoor	
		Year Ended June 30,	
		1998	1997
RECEIPTS			
Fines, costs, bonds, and other	\$	32,810	34,001
Total Receipts		32,810	34,001
DISBURSEMENTS			
City treasury		29,516	32,800
State of Missouri		2,158	1,616
Refunds and other		790	625
Total Disbursements		32,464	35,041
RECEIPTS OVER (UNDER) DISBURSEMENTS		346	-1,040
CASH, JULY 1		1,126	2,166
CASH, JUNE 30	\$	1,472	1,126

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C

SIXTH JUDICIAL CIRCUIT

MUNICIPAL DIVISIONS

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

		City of Riverside	
		Year Ended June 30,	
		1998	1997
RECEIPTS			
Fines, costs, bonds, and other	\$	217,196	194,748
Total Receipts		217,196	194,748
DISBURSEMENTS			
City treasury		184,959	164,281
State of Missouri		12,766	9,285
Refunds and other		20,821	20,530
Total Disbursements		218,546	194,096
RECEIPTS OVER (UNDER) DISBURSEMENTS		-1,350	652
CASH, JULY 1		12,378	11,726
CASH, JUNE 30	\$	11,028	12,378

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

SIXTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of Lake Waukomis	
	Year Ended April 30,	
	1998	1997
RECEIPTS		
Fines, costs, bonds, and other	\$ 4,561	1,482
Total Receipts	4,561	1,482
DISBURSEMENTS		
City treasury	3,754	1,341
State of Missouri	311	99
Refunds and other	333	50
Total Disbursements	4,398	1,490
RECEIPTS OVER (UNDER) DISBURSEMENTS	163	-8
CASH, MAY 1	42	50
CASH, APRIL 30	\$ 205	42

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

SIXTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of Camden Point	
	Year Ended December 31,	
	1997	1996
RECEIPTS		
Fines, costs, bonds, and other	\$ 1,104	66
Total Receipts	1,104	66
DISBURSEMENTS		
City treasury	1,102	65
State of Missouri (Note 3)	0	0
Total Disbursements	1,102	65
RECEIPTS OVER (UNDER) DISBURSEMENTS	2	1
CASH, JANUARY 1	64	63
CASH, DECEMBER 31	\$ 66	64

The accompanying Notes to the Financial Statements are an integral part of this statement.

CVC - Monies are disbursed 95% to the state.

Comments/Conclusions: No additional evidence was discovered during audit work that would indicate that audit risk assessments made during planning were inappropriate. Amounts appear to be fairly stated. All audit objectives listed in the audit plan have been achieved. No unusual or unexpected items or relationships were noted. The audit work has been adequately documented to support the audit opinion which is unqualified.

Exhibit E

SIXTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of Dearborn	
	Year Ended December 31,	
	1997	1996
RECEIPTS		
Fines, costs, bonds, and other	\$ 16,102	12,214
Total Receipts	16,102	12,214
DISBURSEMENTS		
City treasury	15,170	9,687
State of Missouri	777	588
Refunds and other	982	1,380
Total Disbursements	16,929	11,655
RECEIPTS OVER (UNDER) DISBURSEMENTS	-827	559
CASH, JANUARY 1	1,959	1,400
CASH, DECEMBER 31	\$ 1,132	1,959

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

SIXTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of Edgerton	
	Year Ended December 31,	
	1997	1996
RECEIPTS		
Fines, costs, bonds, and other	\$ 2,071	1,625
Total Receipts	<u>2,071</u>	<u>1,625</u>
DISBURSEMENTS		
City treasury	1,897	1,325
State of Missouri (Note 3)	0	0
Refunds and other	174	50
Total Disbursements	<u>2,071</u>	<u>1,375</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	250
CASH, JANUARY 1	250	0
CASH, DECEMBER 31	<u>\$ 250</u>	<u>250</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

SIXTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of Parkville	
	Year Ended December 31,	
	1997	1996
RECEIPTS		
Fines, costs, bonds, and other	\$ 255,808	259,533
Total Receipts	<u>255,808</u>	<u>259,533</u>
DISBURSEMENTS		
City treasury	208,591	215,149
State of Missouri	10,286	6,816
Refunds and other	27,115	38,702
Total Disbursements	<u>245,992</u>	<u>260,667</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	9,816	-1,134
CASH, JANUARY 1	7,004	8,138
CASH, DECEMBER 31	<u>\$ 16,820</u>	<u>7,004</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

CVC - Monies are disbursed 95% to the state.

Independent Living Center - Monies are disbursed to the state.

Peace Officer Standards and Training Commission Fee - Monies are disbursed to the state.

Comments/Conclusions: No additional evidence was discovered during audit work that would indicate that audit risk assessments made during planning were inappropriate. Amounts appear to be fairly stated. All audit objectives listed in the audit plan have been achieved. No unusual or unexpected items or relationships were noted. The audit work has been adequately documented to support the audit opinion which is unqualified.

Exhibit E

SIXTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

(UNAUDITED)

	City of Tracy	
	Year Ended December 31,	
	1997	1996
RECEIPTS		
Fines, costs, and other	\$ 11,843	7,080
Total Receipts	11,843	7,080
DISBURSEMENTS		
City treasury	11,260	7,280
State of Missouri (Note 3)	0	0
Total Disbursements	11,260	7,280
RECEIPTS OVER (UNDER) DISBURSEMENTS	583	-200
CASH, JANUARY 1	1,667	1,867
CASH, DECEMBER 31	\$ 2,250	1,667

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

SIXTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of Weatherby Lake	
	Year Ended December 31,	
	1997	1996
RECEIPTS		
Fines, costs, bonds, and other	\$ 25,513	14,979
Total Receipts	25,513	14,979
DISBURSEMENTS		
City treasury	23,403	14,351
State of Missouri (Note 3)	0	0
Refunds and other	1,023	631
Total Disbursements	24,426	14,982
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,087	-3
CASH, JANUARY 1	1,286	1,289
CASH, DECEMBER 31	\$ 2,373	1,286

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

SIXTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of Weston	
	Year Ended December 31,	
	1997	1996
RECEIPTS		
Fines, costs, bonds, and other	\$ 15,325	8,754
Total Receipts	15,325	8,754
DISBURSEMENTS		
City treasury	11,252	7,130
State of Missouri (Note 3)	0	0
Refunds and other	3,428	1,244
Total Disbursements	14,680	8,374
RECEIPTS OVER (UNDER) DISBURSEMENTS	645	380
CASH, JANUARY 1	656	276
CASH, DECEMBER 31	\$ 1,301	656

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Financial Statements

SIXTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present only selected data for the funds administered by the various municipal divisions of the Sixth Judicial Circuit of the state of Missouri. The village of Ferrelview Municipal Division began operations during 1998. Since this division had not completed a fiscal year, the village of Ferrelview Municipal Division has not been included in this report.

Receipts, disbursements, and changes in cash are presented for each municipal division. The operating costs of each division are paid by the respective municipality and are not included in these financial statements.

The municipal division is responsible for cash bonds posted until case disposition allows appropriate disbursement. Bond monies relating to pending cases, whether in the custody of the city or the municipal division, are included in these financial statements.

B. Basis of Accounting

The Statements of Receipts, Disbursements, and Changes in Cash are prepared on the cash basis of accounting; accordingly, amounts are recognized when they are received or disbursed. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Fiscal Authority and Responsibility

The municipal divisions account for fines and court costs resulting from prosecution of violations of municipal ordinances before the municipal judge or received through the traffic violations bureau, as well as cash bonds posted. Municipal violations could include traffic offenses, both moving and nonmoving; parking meter and overtime parking offenses; and other violations for which amounts are received by the municipal divisions and remitted to the city treasury. The municipal divisions also may account for restitutions received and disbursed through the divisions.

2. Cash

Section 479.080, RSMo 1994, requires municipal divisions to deposit fines and court costs into the city treasury at least monthly. Some divisions maintain bank accounts into which fines and court costs are deposited and later remitted to the city treasury. Other divisions do not maintain bank accounts, transmitting fines and court costs directly to the city treasury. Escrow bank accounts for bond monies received may be maintained by the city or the municipal division.

At the financial statement dates identified in the table of contents for the years ended 1998, 1997, and 1996, all bank account balances reported for the municipal divisions of the Sixth Judicial Circuit were entirely covered by federal depository insurance.

3. Disbursements to State

The municipal divisions collect various amounts that must be remitted to the state of Missouri. These amounts include the judgment for the Motorcycle Safety Trust Fund, the surcharges for the Crime Victims' Compensation and Services to Victims Funds, the Peace Officer Standards and Training Commission Fund, and (until July 1, 1997, when municipal divisions were no longer required to assess the surcharge) the Independent Living Center Fund. The state's portions of these amounts are deposited into the city treasury for all municipal divisions, except the municipal divisions of the cities of Dearborn, Houston Lake, Lake Waukomis, Northmoor, Parkville, Platte City, Riverside, and Tracy. Amounts remitted by the cities to the state are not included in the financial statements.

The city of Tracy Municipal Division did not remit the state's portion of the surcharge for the Crime Victims' Compensation and Services during 1997 and 1996.

MANAGEMENT ADVISORY REPORT SECTION

**Management Advisory Report -
State Auditor's Current Recommendations**

SIXTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S CURRENT RECOMMENDATIONS

We have audited the special-purpose financial statements of the various municipal divisions (other than the city of Tracy Municipal Division as of and for the years ended December 31, 1997 and 1996) of the Sixth Judicial Circuit as of and for the years ended October 31, 1998 and 1997; September 30, 1998 and 1997; June 30, 1998 and 1997; April 30, 1998 and 1997; and December 31, 1997 and 1996, and have issued our report thereon dated March 3, 1999. That report expressed a qualified opinion on the special-purpose financial statements of the various municipal divisions of the Sixth Judicial Circuit for the applicable fiscal periods.

We also had planned to audit the special-purpose financial statement of the city of Tracy Municipal Division as of and for the years ended December 31, 1997 and 1996, and have issued our report thereon dated March 3, 1999. In that report we did not express an opinion on the special-purpose financial statement.

The following Management Advisory Report presents our findings and recommendations arising from our procedures related to the municipal divisions' special-purpose financial statements. During those procedures, we also identified certain management practices which we believe could be improved. Our audit was not designed or intended to be a detailed study of every system, procedure, and transaction. Accordingly, the findings presented in the following report should not be considered as all-inclusive of areas where improvements may be needed.

1.	City of Camden Point Municipal Division
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- A. The duties of receiving, recording, and depositing court monies collected by the municipal division are not adequately segregated. Currently, the Court Clerk performs all of these duties. To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Since this is an office of one employee and proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent comparison of receipt slips issued to amounts deposited.
- B. Neither the police department nor the court maintains records to account for the numerical sequence and ultimate disposition of traffic tickets and summonses. The police department does not maintain a log of ticket books assigned to officers or records accounting for the numerical sequence and ultimate disposition of each ticket and summons issued. Some tickets selected for testing could not be provided by the municipal division or the police department for our review. In addition, the summonses are not prenumbered and cannot be accounted for properly.

Without a proper accounting for the numerical sequence and ultimate disposition of tickets and summonses, the police department and the municipal division cannot be assured all tickets and summonses issued are properly submitted to the court for processing. Properly maintained logs would ensure accountability of all tickets and summonses as well as the ultimate disposition of each document.

Similar conditions were also noted in our prior report.

WE AGAIN RECOMMEND the city of Camden Point Municipal Division:

- A. Establish a documented periodic review of municipal division records by an independent person to include a comparison of receipt slips issued to amounts deposited.
- B. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all tickets and summonses issued.

AUDITEE'S RESPONSE

The Court Clerk concurred with the recommendations.

2. City of Edgerton Municipal Division

- A. The duties of receiving, recording, and depositing court monies collected by the municipal division are not adequately segregated. Currently, the Court Clerk performs all of these duties. To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Since this is an office of one employee and proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent comparison of receipt slips issued to amounts deposited.
- B. Our review noted the following concerns related to receipts:
 - 1) Receipt slips are not issued for some monies received and are not issued in numerical sequence. To adequately account for all receipts and ensure all receipts are deposited intact, a prenumbered receipt slip should be issued for all monies received and the numerical sequence of receipt slips should be accounted for properly.
 - 2) The composition of receipt slips issued is not reconciled to bank deposits. To ensure receipts are deposited intact, the composition of receipt slips issued should be reconciled to the composition of bank deposits.

- C. Neither the police department nor the court maintains records to account for the numerical sequence and ultimate disposition of traffic tickets and summonses. The police department does not maintain a log of ticket books assigned to officers. In addition, the summonses are not prenumbered and cannot be accounted for properly.

Without a proper accounting for the numerical sequence and ultimate disposition of tickets and summonses, the police department and the municipal division cannot be assured all tickets and summonses issued are properly submitted to the court for processing. Properly maintained logs would ensure accountability of all tickets and summonses as well as the ultimate disposition of each document.

Similar conditions were also noted in our prior report.

WE AGAIN RECOMMEND the city of Edgerton Municipal Division:

- A. Establish a documented periodic review of municipal division records by an independent person to include a comparison of receipt slips issued to amounts deposited.
- B.1. Issue prenumbered receipt slips for all monies received and account for the numerical sequence of receipt slips.
2. Reconcile the composition of receipts to the composition of bank deposits.
- C. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all tickets and summonses issued.

AUDITEE'S RESPONSE

The Court Clerk concurred with the recommendations.

3.	City of Northmoor Municipal Division
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- A. Fines and costs collected by the court are not deposited on a timely basis. Fines and court costs are generally deposited three times a month and average in excess of \$800. To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, deposits should be made daily or when accumulated receipts exceed \$100.
- B. Neither the police department nor the court maintains records to account for the numerical sequence and ultimate disposition of summonses issued. The police department maintains a log of summons books assigned to officers; however, records accounting for the numerical sequence and showing the ultimate disposition for each summons issued are not maintained.

Without a proper accounting for the numerical sequence and ultimate disposition of summonses, the police department and the municipal division cannot be assured all summonses issued are properly submitted to the court for processing. Properly maintained logs would ensure accountability of all summonses as well as the ultimate disposition of each summons.

- C. The court allows defendants to make partial payments on fines and court costs due. A control ledger accounting for the balances due from defendants has not been established. The Court Clerk prepared a receivable listing as of August 1998 totaling over \$4,000. A control ledger would assist the court in determining the correct balance due from each defendant and could aid in subsequent collection efforts. The court orders documenting the partial payment agreements should be reconciled to the control ledger periodically to ensure all partial payments received and amounts due the court are properly recorded.

Similar conditions were noted in our prior report.

WE AGAIN RECOMMEND the city of Northmoor Municipal Division:

- A. Deposit fines and costs daily or when accumulated receipts exceed \$100.
- B. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all summonses issued.
- C. Establish a control ledger for amounts due from defendants and periodically reconcile it to court orders permitting partial payments.

AUDITEE'S RESPONSE

The Municipal Judge and Court Clerk provided the following responses:

A&C. We concur, this has been implemented.

B. We concur.

4. City of Platte City Municipal Division
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- A. Fines and costs collected by the court are not deposited intact or on a timely basis. One deposit was noted which appeared to be \$46 less than recorded receipts. Fines and court costs are generally deposited into the court's account twice a week and average in excess of \$400. To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, deposits should be made intact daily or when accumulated receipts exceed \$100.

- B. The court allows defendants to make partial payments on fines and court costs due. A control ledger accounting for the balances due from defendants has been established, but has not been updated for a year. The current Court Clerk has indicated that approximately \$4,200 is currently due to the court. An updated control ledger would assist the court in determining the correct balance due from each defendant and could aid in subsequent collection efforts. The court orders documenting the partial payment agreements should be reconciled to the control ledger periodically to ensure all partial payments received and amounts due the court are properly recorded.
- C. Neither the police department nor the court maintains adequate records to account for the numerical sequence and ultimate disposition of traffic tickets and summonses issued. The police department maintains a listing of ticket and summonses books assigned to police officers; however, records accounting for the numerical sequence and ultimate disposition of each ticket and summons issued are not maintained. In addition, two of sixty tickets selected for testing could not be provided by the municipal division or the police department for our review.

Without a proper accounting for the numerical sequence and ultimate disposition of tickets and summonses, the police department and the municipal division cannot be assured all tickets and summonses issued are properly submitted to the court for processing. Properly maintained logs would ensure accountability of all tickets and summonses as well as the ultimate disposition of each document.

- D. Bond forms used by the police department to document the receipt of bond monies from a defendant are not prenumbered.

To adequately account for bond monies, prenumbered bond forms should be issued for all bonds received by the police department and the numerical sequence should be accounted for properly.

- E. Our review noted three of thirty-six applicable offenses reviewed involving point violations were not forwarded to the Missouri State Highway Patrol (MSHP) as required by state law. Section 302.225, RSMo Cumulative Supp. 1998, requires records of any pleas or findings of guilty on traffic violations under the laws of the state, county, or municipal ordinance to be forwarded to the MSHP within ten days of the conviction date.
- F. The Court Clerk does not file a monthly report with the city of all cases heard in court. Section 479.080.3, RSMo 1994, requires the Court Clerk to prepare a monthly listing of all cases heard in court or prepaid at the TVB, including all fines and court costs collected, to be verified by the clerk or Municipal Judge and filed with the city's governing body.

Conditions similar to B and F were also noted in our prior report.

WE RECOMMEND the city of Platte City Municipal Division:

- A. Deposit fines and costs intact daily or when accumulated receipts exceed \$100.
- B. Establish a control ledger for amounts due from defendants and periodically reconcile it to court orders permitting partial payments.
- C. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all tickets and summonses issued.
- D. Work with the police department to ensure prenumbered bond forms are issued and the numerical sequence is accounted for properly.
- E. Forward all records of convictions on traffic offenses to the MSHP within ten days as required by state law.
- F. Prepare monthly reports of court actions, including fines and costs collected, and file these with the city's governing body in accordance with state law.

AUDITEE'S RESPONSE

The Municipal Judge and Court Clerk provided the following responses:

- A. *We agree.*
- B. *We agree and are working on this.*
- C,D,
& E. *We concur.*
- F. *We concur and are now doing this.*

5. City of Platte Woods Municipal Division

- A. The duties of receiving, recording, and depositing court monies collected by the municipal division are not adequately segregated. Currently, the Court Clerk performs all of these duties. To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Since this is an office of one employee and proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent comparison of receipt slips issued to amounts deposited.

- B. Receipt slips are not issued for monies received through the mail. To adequately account for all receipts and ensure all receipts are deposited intact, a prenumbered receipt slip should be issued for all monies received and the numerical sequence of receipt slips should be accounted for properly.

A similar condition was also noted in our prior report.

- C. The court allows defendants to make partial payments on fines and court costs due. A control ledger accounting for the balance due from defendants has not been established. A control ledger would assist the court in determining the correct balance due from each defendant and could aid in subsequent collection efforts. The court orders documenting the partial payment agreements should be reconciled to the control ledger periodically to ensure all partial payments received and amounts due the court are properly recorded.
- D. A court docket, listing the cases scheduled to appear in court, is prepared; however, the court docket is not always complete and accurate. During our review, three of twenty-five tickets tested had information that did not agree to the court docket. Two of the tickets showed assessed costs different than the costs listed on the court docket and one ticket was not on the docket. Section 479.070, RSMo 1994, requires the proceeding for every case be entered on the docket.

WE RECOMMEND the city of Platte Woods Municipal Division:

- A. Establish a documented periodic review of municipal division records by an independent person to include a comparison of receipt slips issued to amounts deposited.
- B. Issue prenumbered receipt slips for all monies received and account for the numerical sequence.
- C. Establish a control ledger for amounts due from defendants and periodically reconcile it to court orders permitting partial payments.
- D. Ensure every case commenced before the court is entered on the court dockets accurately.

AUDITEE'S RESPONSE

The Municipal Judge and Court Clerk concurred with the recommendations.

6.

City of Tracy Municipal Division

- A. The city of Tracy Municipal Division accepts cash, checks, and money orders for payment of fines, court costs, and bonds. The City Clerk serves as the Court Clerk and is responsible for the receipting, recording, and depositing of court monies. Prenumbered receipt slips are issued for monies received. Court receipts are recorded in a manual receipts ledger. Court monies collected are deposited to a court bank account and are remitted by check to the city for deposit into the city treasury. Any bond monies collected are deposited in a separate bank account.

During our review, we noted the following monies that were collected by the court but not deposited into the court bank account:

	Year Ended <u>December 31,</u>	
	<u>1997</u>	<u>1996</u>
Fines and costs not deposited	\$210	135

The monies that are unaccounted for appear to represent receipts which were received and recorded but not deposited. We also noted several instances in which checks or money orders were deposited but not recorded. The unaccounted for amounts identified above were determined by reviewing all deposits in 1997 and 1996. All recorded receipts received during the period January through September 1998, were also reviewed and appear to have been deposited.

These unaccounted for funds were undetected due to numerous internal control weaknesses, including no documented reconciliations comparing recorded receipts to deposits and the lack of an independent review.

- B. The duties of receiving, recording, and depositing fine and court cost monies collected by the municipal division are not adequately segregated. Currently, the Court Clerk performs all these duties. To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Since this is an office of one employee and proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent comparison of receipt slips issued to amounts deposited.
- C. Receipt slips are not issued for some monies received. To adequately account for all receipt slips and ensure all receipts are deposited intact, a prenumbered receipt slip

should be issued for all monies received and the numerical sequence of receipt slips should be accounted for properly.

- D. Fines and costs collected by the court are not deposited intact on a timely basis. Receipts are generally deposited every few months and average in excess of \$1,000. In addition, the deposit slips nor the receipt records indicate the individual receipts composing the deposits. To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, receipts should be deposited intact daily or when accumulated receipts exceed \$100 and the individual receipts composing the deposits should be indicated.
- E. Bank reconciliations have not been performed on the court's bank accounts for several years. In addition, the municipal division does not maintain a running balance in the checkbook register for either court account. To ensure all differences between the bank and book balances are noted in a timely manner, bank reconciliations should be performed monthly and a running balance should be maintained in the checkbook registers.
- F. The court allows defendants to make partial payments on fines and court costs due. A control ledger accounting for the balances due from defendants has not been established. We noted over sixty cases during our review where it did not appear the defendants had made the required payment on their ticket. A control ledger would assist the court in determining the correct balance due from each defendant and could aid in subsequent collection efforts. The court orders documenting the partial pay agreements should be reconciled to the control ledger periodically to ensure all partial payments received and amounts due to the court are properly recorded.
- G. During our review, we noted the following concerns relating to bonds:
 - 1) The Court Clerk does not maintain a bond ledger. A complete bond ledger indicating the related case, date and amount of receipt, and date of disbursement is necessary to ensure proper accountability of bond collections.
 - 2) Monthly listings of open items (liabilities) are not prepared and reconciled to the available cash balance. Although according to court records there was no bond activity for our audit period, the bond bank account has a \$743 unidentified balance. Monthly open items listings should be prepared and reconciled to the available cash balance to ensure proper accountability over open cases and ensure monies held in trust are sufficient to meet liabilities. In addition, an attempt should be made to determine the proper disposition of these excess monies. For those monies which remain unclaimed, Section 447.595, RSMo 1994, requires funds remaining unclaimed for one year after disposition of the case to be turned over to the state's Unclaimed Property Section.

- H. A court docket is prepared, however, not every case appears on the docket and dispositions were not noted for numerous cases which did appear on the docket. Section 479.070, RSMo 1994, requires the proceeding for every case to be entered on the docket. To ensure cases have been accounted for properly, all cases should be listed on the court docket.
- I. Neither the police department nor the court maintains adequate records to account for the numerical sequence and ultimate disposition of traffic tickets and summonses issued. The police department maintains a log of traffic tickets issued, but our review found this log to be incomplete. Three traffic tickets issued could not be provided by the municipal division or the police department for our review. In addition, summonses forms are not prenumbered.

Without a proper accounting for the numerical sequence and ultimate disposition of traffic tickets and summonses, the police department and the municipal division cannot be assured that all traffic tickets and summonses issued are properly submitted to the court for processing. Properly maintained logs would ensure accountability of all tickets and summonses as well as the ultimate disposition of each document. In addition, the court should request the police department obtain prenumbered summonses forms.

- J. The Court Clerk does not always forward records of convictions on traffic offenses to the Missouri State Highway Patrol (MSHP). During our review of case files we noted that in most cases the required records were not forwarded. Section 302.225, RSMo Cumulative Supp. 1998, requires records of any pleas or findings of guilty on traffic violations under the laws of the state, county, or municipal ordinances to be forwarded to the MSHP within ten days of the conviction date.
- K. The municipal division does not disburse the state's portion of the Crime Victims Compensation (CVC) fee on cases for which it is collected. The division did not disburse CVC fees to the state during 1996 and 1997. We could not determine the amount due to the state by the municipal division. Section 595.045, RSMo Cumulative Supp. 1998, requires 95 percent of such fees be paid to the state at least monthly.

Conditions similar to B, C, D, E, G, H, I, and K were also noted in our prior report.

Because of the problems noted above, we were unable to express an opinion on the financial statements of the city of Tracy Municipal Division as of and for the years ended December 31, 1997 and 1996. These deficiencies are serious and should be corrected immediately.

WE RECOMMEND the city of Tracy Municipal Division:

- A. Along with the city, take the necessary action to account for the fines received but not deposited.
- B. Establish a documented periodic review of municipal division records by an independent person to include a comparison of receipt slips issued to amounts deposited.
- C. Issue prenumbered receipt slips for all monies received and account for the numerical sequence.
- D. Deposit fines and costs intact daily or when accumulated receipts exceed \$100 and indicate the individual receipts composing the deposits.
- E. Ensure monthly bank reconciliations are performed and that a running balance is maintained in the checkbook registers.
- F. Establish a control ledger for amounts due from defendants and periodically reconcile it to the court orders permitting partial payments. In addition, follow up action should be initiated for defendants failing to make their payments.
- G.1. Maintain a complete bond ledger for bond receipts and disbursements.
 - 2. Prepare monthly open items listings and reconcile these listings with monies held in trust. In addition, the municipal division should attempt to identify to whom the \$743 belongs and disburse the funds appropriately. If this cannot be determined, the excess monies should be turned over to the state's Unclaimed Property Section in accordance with state law.
- H. Ensure every case commenced before the court is entered on the court dockets along with the disposition of the case.
- I. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all tickets and summonses issued and request the police department begin using prenumbered summonses.
- J. Forward records of convictions on traffic offenses to the MSHP as required by state law.
- K. Ensure CVC fees collected are remitted to the state in accordance with state law. In addition, the municipal division should determine the amount of unremitted CVC fees due to the state and make the appropriate payment.

AUDITEE'S RESPONSE

The Municipal Judge and Court Clerk provided the following responses:

- A. *We concur and are currently looking into this.*
- B. *We concur. Either the Judge or the City Treasurer will supervise the Court Clerk's duties in the future.*
- C. *We concur. The new Court Clerk is now doing this.*
- D,F,G,
H,I,J,
& K. *We concur.*
- E. *The new Court Clerk will ensure these are done in the future.*

7. City of Weatherby Lake Municipal Division

- A. Fines and costs collected by the court are not transmitted to the city on a timely basis. Fines and court costs are generally deposited to the city treasury once a month and average in excess of \$1,600. To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, deposits and transmittals should be made daily or when accumulated receipts exceed \$100.
- B. The municipal division's bank account requires two signatures for all disbursements. However, the Court Clerk indicated that checks are occasionally signed in advance. The practice of signing checks in advance does not allow for proper review of the documentation to support the disbursements and diminishes the control intended by multiple signatures.
- C. Neither the police department nor the court maintains records to account for the numerical sequence and ultimate disposition of summonses.

Without a proper accounting for the numerical sequence and ultimate disposition of summonses, the police department and the municipal division cannot be assured all summonses issued are properly submitted to the court for processing. Properly maintained logs would ensure accountability of all summonses as well as the ultimate disposition of each summons.

Similar conditions were also noted in our prior report.

WE AGAIN RECOMMEND the city of Weatherby Lake Municipal Division:

- A. Transmit fines and costs to the city daily or when accumulated receipts exceed \$100.
- B. Discontinue the practice of signing checks in advance.
- C. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all summonses issued.

AUDITEE'S RESPONSE

The Municipal Judge and Court Clerk concurred with the recommendations.

8. City of Weston Municipal Division

- A. The duties of receiving, recording, and depositing bond monies collected by the municipal division are not adequately segregated. Currently, the Court Clerk performs all of these duties. To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Since this is an office of one employee and proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent comparison of receipt slips issued to amounts deposited.
- B. Receipt slips are not always issued by the Court Clerk for bond monies received from police officers. To adequately account for all receipts and ensure all receipts are properly deposited in the city treasury, a prenumbered receipt slip should be issued for all monies received and the numerical sequence of receipt slips should be accounted for properly.
- C. The court allows defendants to make partial payments on fines and court costs due. A control ledger accounting for the balances due from defendants has not been established. A control ledger would assist the court in determining the correct balance due from each defendant and could aid in subsequent collection efforts. The court orders documenting the partial payment agreements should be reconciled to the control ledger periodically to ensure all partial payments received and amounts due the court are properly recorded.

Conditions similar to B and C were also noted in our prior report.

WE RECOMMEND the city of Weston Municipal Division:

- A. Establish a documented periodic review of municipal division records by an independent person to include a comparison of receipt slips issued to amounts deposited.

- B. Issue prenumbered receipt slips for all monies received.
- C. Establish a control ledger for amounts due from defendants and periodically reconcile it to court orders permitting partial payments.

AUDITEE'S RESPONSE

The Court Clerk concurred with the recommendations.

This report is intended for the information of the management of the various municipal divisions of the Sixth Judicial Circuit and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Follow-Up on State Auditor's Prior Recommendations

SIXTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
FOLLOW-UP ON STATE AUDITOR'S PRIOR RECOMMENDATIONS

This section reports follow-up action taken by the municipal divisions of the Sixth Judicial Circuit on recommendations made in the Management Advisory Report (MAR) of our report issued for the two years ended 1993 and 1994. The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR. Although the remaining unimplemented recommendations have not been repeated, the municipal divisions should consider implementing these recommendations.

1. City of Camden Point Municipal Division

- A. The duties of receiving, recording, and depositing court receipts were not adequately segregated.
- B.1. Checks were not restrictively endorsed until the deposits were prepared.
- 2. There were two instances where receipt slips were not issued for bonds and fines and court costs totaling \$280.
- 3. Receipt slips were not issued to the police department for cash bonds transmitted to the court.
- C. Monthly listings of open items (liabilities) were not prepared.
- D. Formal bank reconciliations for the municipal division's bank account were not prepared.
- E. The municipal division had not formally established a TVB and did not have a schedule of fines and costs posted at the TVB.
- F. A control ledger accounting for the amount assessed, payments received, and the balance due from each defendant on a payment plan had not been established.
- G.1. The \$5 CVC fee and the \$2 LET fee were not charged in accordance with state law.
- 2. CVC fees collected by the court were turned over to the city; however, the city did not always remit the money to the Department of Revenue monthly.
- H. The court collected excess court costs.
- I. The court did not charge the ILC Fund fee on drug-related offenses and intoxication-related offenses.

- J. Neither the police department nor the court maintained adequate records to account for all summons forms.

Recommendations:

The city of Camden Point Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and depositing court receipts. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and deposits.
- B.1. Restrictively endorse all checks immediately upon receipt.
2. Issue prenumbered receipt slips for all monies received and account for their numerical sequence.
3. Issue prenumbered receipt slips to the police department for all cash bonds received and reconcile receipt slips issued to bank deposits.
- C. Prepare monthly listings of open items (liabilities) and reconcile these listing to monies held in trust by the court.
- D. Perform and formally document monthly bank reconciliations.
- E. Prepare a court order to authorize the establishment of a TVB and prominently post a schedule which specifies the offenses which may be paid at the TVB and the amount of fines and costs to be imposed for each offense.
- F. Establish a control ledger and periodically reconcile it to the payment agreements.
- G.1. Collect the \$5 CVC fee and the \$2 LET fee in accordance with state law.
2. Ensure all CVC fees are remitted to the state monthly as required by state law.
- H. Collect court costs of \$12 as allowed by state law.
- I. Collect and remit the \$5 ILC fee in accordance with state law.
- J. Work with the police department to ensure records are maintained to account for the numerical sequence of all summons forms.

Status:

A.&J. Not implemented. See MAR No. 1.

B.1. Not implemented. The Court Clerk endorses checks when the deposit is made. Although not repeated in the current MAR, our recommendation remains as stated above.

B.2, B.3,
E., G.1,
& H. Implemented.

C. &

I. Not implemented. These recommendations were not implemented due to the court not processing any cases during the audit period that related to these recommendations. Although not repeated in the current MAR, our recommendations remain as stated above.

D. Not implemented. Documentation of the bond account reconciliations are still not maintained. However, we noted no activity in this account during the audit period. Although not repeated in the current MAR, our recommendation remains as stated above.

F. Not implemented. The Court Clerk did not process any payment plan cases during the audit period. The older payment plan cases are kept in a separate file area in alphabetical order. Although not repeated in the current MAR, our recommendation remains as stated above.

G.2. Not implemented. The court has not distributed CVC fees since 1995. Although not repeated in the current MAR, our recommendation remains as stated above.

2. City of Dearborn Municipal Division

A.1. Receipt slips were not issued for some court monies received and the receipt slips were not always issued in numerical order.

2. Receipt slips were not issued to the police department for cash bonds transmitted to the court.

3. The court did not reconcile receipts to amounts deposited into the court bond account or the court's regular account.

4. The composition of receipt slips was not reconciled to bank deposits.

5. Checks were not restrictively endorsed until the deposits were prepared.

B.1. A monthly listing of open items (liabilities) was not prepared.

2. Bond receipts were not always recorded in the bond ledger.
- C. The court docket was not totaled or reconciled with deposits to the court's bank accounts.
- D.1. The court collected CVC fees on nonmoving traffic violations.
2. The court did not collect the \$2 LET fee on all moving violations.

Recommendations:

The city of Dearborn Municipal Division:

- A.1. Issue prenumbered receipt slips in numerical order for all monies received and account for their numerical sequence.
2. Issue prenumbered receipt slips to the police department for all cash bonds received and reconcile receipt slips issued to bank deposits.
3. Deposit all fines and court costs into the court bank account and reconcile receipts to deposits.
4. Reconcile total cash, checks, and money orders received to bank deposits.
5. Restrictively endorse all checks immediately upon receipt.
- B.1. Prepare monthly listings of open items (liabilities) and reconcile these listings to monies held in trust by the court.
2. Record all bond transactions in the bond ledger.
- C. Reconcile receipts recorded on the court dockets to bank deposits.
- D. Collect the \$5 CVC fee and the \$2 LET fee in accordance with state law.

Status:

A.,B.,
C.&D. Implemented.

3. City of Edgerton Municipal Division

- A. The duties of receiving and depositing monies were not adequately segregated from the recording of transactions.

- B.1. Monies collected by the Court Clerk were not kept in a secure location until transmitted to the city. In addition, blank checks, receipts slips, and blank bond forms were not adequately secured.
- 2. Receipt slips issued by the court did not always indicate the method of payment received.
- 3. The Court Clerk did not issue receipt slips for some court monies received.
- 4. Checks received for the payment of fines, court costs, and bonds were not restrictively endorsed until the deposits were prepared.
- C. Formal bank reconciliations were not prepared for the bond account.
- D.1. Defendants were not required to sign a partial payment agreement form.
- 2. A control ledger accounting for the amount assessed, payments received, and the balance due from each defendant had not been established.
- E.1. A ticket log was not maintained to track the issuance and disposition of each ticket issued.
- 2. General ordinance summons forms were not prenumbered. In addition, a log was not maintained to track the issuance and disposition of these forms.
- F.1. The municipal division did not indicate the disposition of all cases on the court docket. In addition, the disposition of several cases recorded on the court docket did not agree to other court records.
- 2. The court docket was not totaled or reconciled with deposits to city and court bank accounts.
- G. The Court Clerk did not forward required records of convictions on traffic offenses to the Missouri State Highway Patrol (MSHP) on a timely basis.
- H.1. The court did not charge CVC and LET fees on municipal ordinance violations.
- 2. CVC fee payments were not always made to the state monthly, and some payments were calculated incorrectly. In addition, some fees collected were never remitted to the state.
- I. The court assessed excess court costs on some court cases.
- J. The police department did not issue prenumbered receipt slips for the receipt of cash bonds. In addition, the Court Clerk did not issue a receipt slip to the police department when cash bonds were received.

Recommendations:

The city of Edgerton Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and depositing court receipts.
At a minimum, there should be a documented supervisory review of the reconciliation between receipts and deposits.
- B.1. Maintain court records and receipts in a secure location.
 - 2. Indicate the method of payment on each receipt slip issued and reconcile total cash, checks, and money orders received to bank deposits.
 - 3. Issue prenumbered receipt slips for all monies received and account for their numerical sequence.
 - 4. Restrictively endorse all checks immediately upon receipt.
- C. Perform monthly bank reconciliations and maintain documentation of the reconciliations.
- D.1. Require defendants to enter into a formal agreement for the payment of any balances owed.
 - 2. Establish a control ledger and periodically reconcile it to the payment agreement forms.
- E. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of each traffic ticket and summons form issued.
- F.1. Fully document case dispositions on the court docket.
 - 2. Reconcile receipts recorded on the court dockets to bank deposits.
- G. Forward all required records of convictions of traffic offenses to the MSHP as required by state law.
- H.1. Collect the \$5 CVC fee and the \$2 LET fee in accordance with state law.
 - 2. Determine the amount due to the state for CVC fees previously collected and remit this amount. In addition, the court should ensure CVC fees due the state are properly calculated and remitted to the state monthly as required by state law.

- I. Assess court costs of \$12 as allowed by state law.
- J. Request the police department to issue prenumbered receipt slips for all bond monies received and account for their numerical sequence. In addition, the Court Clerk should issue receipt slips to the police department for bond monies received and reconcile receipts slips issued to bank deposits.

Status:

A.,B.3.,
& E. Not implemented. See MAR No. 2.

B.1., C,
F.1., G.
& I. Implemented.

B.2. Partially implemented. The method of payment is recorded on the receipt slip. However, the composition of receipt slips is not reconciled to bank deposits. See MAR No. 2.

B.4.,
F.2.,&
H.1. Not implemented. Although not repeated in the current MAR, our recommendation remains as stated above.

D.1. &
D.2. Not implemented. The Court Clerk had less than five payment plan cases during the audit period. Although not repeated in the current MAR, our recommendation remains as stated above.

H.2. Partially implemented. Although the court remitted \$214 of previously collected CVC fees to the state in March 1995, the court does not remit CVC fees to the state monthly. These fees are remitted once or twice a year. Although not repeated in the current MAR, our recommendation remains as stated above.

J. Partially implemented. The police department issues prenumbered receipt slips for bond monies received; however, the Court Clerk does not issue receipt slips to the police department. See MAR No. 3.

4. City of Houston Lake Municipal Division

A.1. Fines, court costs, and bond monies were not deposited on a timely basis.

2. Receipts were not deposited intact.

3. Receipt slips were not issued for some court monies received.
 4. Receipt slips and bond forms issued by the police department for cash bonds were not prenumbered. In addition, receipt slips and bond forms issued by the police department were not reconciled to receipt slips issued by the Court Clerk for bonds received from the police department.
 5. Monies collected by the Court Clerk were not adequately protected from theft.
 6. The composition of receipt slips issued was not reconciled to bank deposits.
- B. The Court Clerk was not bonded.
- C. CVC and LET fees were not collected for some applicable cases.
- D. A court order had not been issued to formerly establish the TVB. In addition, a schedule of fines and costs to be imposed for each offense had not been posted at the TVB.
- E.1. Summons forms issued by the police department were not issued in numerical order and records to account for the ultimate disposition of these forms was not maintained.
2. The disposition of twenty percent of the MSHP tickets assigned to Houston Lake police department were not accounted for.

Recommendations:

The city of Houston Lake Municipal Division:

- A.1. Deposit receipts daily or when accumulated receipts exceed \$100.
 2. Deposit receipts intact and reconcile the total receipt slips issued to bank deposits.
 - 3&4. Issue prenumbered receipt slips or bond forms, as applicable, for all monies received and account for their numerical sequence.
 5. Maintain court receipts and forms in a secure location.
 6. Reconcile total cash, checks and money orders received to bank deposits.
- B. Request the city consider obtaining adequate bond coverage for all persons handling court monies.
- C. Collect the \$5 CVC fee and the \$2 LET fee in accordance with state law.

- D. Prepare a court order to authorize the establishment of a TVB and prominently post a schedule which specifies the offenses which may be paid at the TVB and the amount of fines and costs to be imposed for each offense.
- E. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of each traffic ticket and summons form issued.

Status:

A.,C.,
D.&E. Implemented.

- B. Not implemented. Although not repeated in the current MAR, our recommendation remains as stated above.

5. City of Lake Waukomis Municipal Division

Checks received were not restrictively endorsed until the deposits were prepared.

Recommendation:

The city of Lake Waukomis Municipal Division restrictively endorse all checks immediately upon receipt.

Status:

Implemented.

6. City of Northmoor Municipal Division

- A.1. Receipts were not deposited on a timely basis.
 - 2. Monies collected by the Court Clerk were not adequately protected from theft.
 - 3. Checks and money orders received were not restrictively endorsed until the deposits were prepared.
 - 4. The composition of receipt slips issued was not reconciled to bank deposits.
- B.1. The municipal division did not record the disposition of traffic tickets on the ticket log nor were unused tickets accounted for properly.
 - 2. Logs were not maintained to account for the numerical sequence or the ultimate disposition of the summons forms.

- C. Blank checks were signed in advance by the Court Clerk.
- D. Formal bank reconciliations were not prepared for the bond account or the fine and court costs account.
- E. A control ledger accounting for the amount assessed, payments received, and the balance due from each defendant had not been established.
- F.1. One instance was noted where CVC and LET fees were charged on a nonmoving violation. In addition, two instances were noted where CVC and LET fees were not charged on municipal ordinance violations.
- 2. CVC fees were not remitted to the state Department of Revenue (DOR) on a monthly basis as required by state law.

Recommendations:

The city of Northmoor Municipal Division:

- A.1. Deposit receipts daily or when accumulated receipts exceed \$100.
- 2. Keep receipts in a secure location.
- 3. Restrictively endorse all checks and money orders immediately upon receipt.
- 4. Reconcile total cash, checks and money orders received to bank deposits.
- B. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of each traffic ticket and summons form issued.
- C. Prohibit the practice of signing checks in advance and keep blank checks in a secure location.
- D. Perform monthly bank reconciliations and maintain documentation of the reconciliations.
- E. Establish a control ledger and periodically reconcile it to the payment agreements.
- F.1. Collect the \$5 CVC fee and the \$2 LET fee in accordance with state law.
- 2. Ensure all CVC fees are remitted to the state monthly as required by state law.

Status:

A.1.&

E. Not implemented. See MAR No. 3.

A.2-4.,

C., D.,

& F.2. Implemented.

B. Partially implemented. Records are maintained to account for the numerical sequence and ultimate disposition of traffic tickets, but not for summonses. See MAR No. 3.

F.1. Partially implemented. There were twelve of sixty-three tickets tested in which no CVC fee was charged. Although not repeated in the current MAR, our recommendation remains as stated above.

7. City of Parkville Municipal Division

A.1. Receipts were not deposited on a timely basis.

2. Checks and money orders received were not restrictively endorsed immediately upon receipt.

B.1. A monthly listing of open items (liabilities) was not prepared.

2. Monthly bank reconciliations were not documented by the former Court Clerk or the City Treasurer.

C. CVC and LET fees were charged on several dismissed cases and were not collected on some moving and municipal ordinance violations.

D. Some cases heard before the Municipal Judge were not accurately listed on the court docket.

E. The court had not forwarded some required records of convictions on traffic offenses to the MSHP.

F.1. Bond forms issued during the period October 28, 1992 through October 8, 1993, could not be located.

2. Numerous traffic tickets issued during 1992 and 1993 could not be located.

3. The docket for the October 28, 1993 court session could not be located.

G. Neither the police department nor the court maintained adequate records to account for all traffic tickets issued and their ultimate disposition.

Recommendations:

The city of Parkville Municipal Division:

- A.1. Deposit receipts daily or when accumulated receipts exceed \$100.
- 2. Restrictively endorse all checks and money orders immediately upon receipt.
- B.1. Prepare monthly listings of open items (liabilities) and reconcile these listings to monies held in trust by the court.
- 2. Continue to perform monthly bank reconciliations and maintain documentation of the reconciliations.
- C. Collect the \$5 CVC fee and the \$2 LET fee in accordance with state law.
- D. Record on the court docket all cases heard before the Municipal Judge. In addition, the disposition of these cases should be accurately recorded on the court docket.
- E. Forward all required records of convictions on traffic offenses to the MSHP as required by state law. In addition, court files should be reviewed for applicable tickets that should be forwarded to the MSHP.
- F. Retain all court records in accordance with Supreme Court Administrative Rule 8.
- G. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of each traffic ticket issued.

Status:

- A.1. Not implemented. Although not repeated in the current MAR, our recommendation remains as stated above.

A.2,
B. 1-2., C.,
D., E., F.,
& G. Implemented.

8. City of Platte City Municipal Division

- A. The Court Clerk did not issue receipt slips to the police department when cash bonds were transmitted to the court.
- B. In some cases, fines and costs collected by the Court Clerk did not agree to the traffic violations bureau (TVB) schedule. In addition, some cases were paid at the TVB for

offenses which were not specified by the Municipal Judge as offenses payable at the TVB.

- C. The court did not file with the city a monthly report of all cases heard in court.
- D. A control ledger accounting for the amount assessed, payments received, and the balance due from each defendant had not been established.
- E. The summons/complaint forms issued by the police department were not prenumbered.

Recommendations:

The city of Platte City Municipal Division:

- A. Issue prenumbered receipt slips to the police department for all cash bonds received and reconcile receipt slips issued to bank deposits.
- B. Collect the proper amount of fines and court costs in accordance with the TVB schedule or in accordance with the Municipal Judge's order. In addition, collect fines and costs at the TVB only for those offenses that have been authorized by the Municipal Judge to be paid at the TVB.
- C. Prepare monthly reports of court actions and file these reports with the city in accordance with state law.
- D. Establish a control ledger and periodically reconcile it to the payment agreements.
- E. Obtain and use prenumbered summons/complaint forms for non-traffic ordinance violations and account for the numerical sequence of those summons/complaint forms.

Status:

A., B.,
& E. Implemented.

C.&D. Not implemented. See MAR No. 4.

9. City of Platte Woods Municipal Division

- A.1. The Court Clerk did not issue receipt slips for some monies received.
- 2. The method of payment was not indicated on some of the receipt slips. In addition, the composition of receipts slips issued was not reconciled to bank deposits.

3. Some bond monies received were not deposited intact.
- B. The municipal division had not established a formal schedule of fines and court costs to be collected on tickets paid through the TVB.
- C. Bond receipts were not always recorded in the bond ledger.

Recommendations:

The city of Platte Woods Municipal Division:

- A.1. Issue prenumbered receipt slips for all monies received and account for their numerical sequence.
2. Indicate the method of payment on all receipt slips and reconcile total cash, checks and money orders received to bank deposits.
3. Deposit all bond receipts intact and reconcile the total receipt slips issued to bank deposits. In addition, bond refunds should be made by check.
- B. Prominently post a schedule which specifies the offenses which may be paid at the TVB and the amount of fines and costs to be imposed for each offense.
- C. Record all bond transactions in the bond ledger.

Status:

A.1. Not implemented. See MAR No. 5.

A.2.,

A.3.,

B.&C. Implemented.

10. City of Riverside Municipal Division

- A. Receipts were not deposited intact and the composition of receipts had not been reconciled to bank deposits.
- B. The duties of receiving, recording, and depositing court receipts were not adequately segregated.

Recommendations:

The city of Riverside Municipal Division:

- A. Deposit all receipts intact and reconcile total cash, checks, and money orders received to bank deposits.
- B. Adequately segregate the duties of receiving, recording, and depositing court receipts. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and deposits.

Status:

- A. Partially implemented. The Court Clerk indicated small amounts of cash are occasionally refunded for money order overpayments. Although not repeated in the current MAR, our recommendation remains as stated above.
- B. Implemented.

11. City of Tracy Municipal Division

- A. The duties of receiving, recording, and depositing court receipts were not adequately segregated.
- B.1. Receipts were not deposited intact on a timely basis.
 - 2. The composition of receipts was not reconciled to bank deposits.
 - 3. Receipt slips were not issued for some court monies received.
 - 4. Receipt slips were not always issued in numerical order.
 - 5. Receipt slips were not issued to the police department when cash bonds were transmitted to the court.
 - 6. The police department was unable to account for the numerical sequence of receipt slips issued.
- C. A monthly listing of open items (liabilities) was not prepared.
- D. Formal bank reconciliations were not prepared by the Court Clerk.
- E. A court order had not been issued to formerly establish the TVB. In addition, a schedule of fines and costs to be imposed for each offense had not been posted at the TVB.
- F. Neither the police department nor the court maintained adequate records to account for all traffic tickets and summons forms issued and their ultimate disposition.

- G. Cases paid through the TVB and cases dismissed prior to the court date were not included on the court docket.
- H. The fines and court costs remitted to the city treasury and the state's portion of CVC fees were remitted every two months. The amount of fines and court costs remitted to the city treasury did not always agree to the amount of fines and costs collected by the municipal division.

Recommendations:

The city of Tracy Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and depositing court receipts. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and deposits.
- B.1 Deposit all receipts intact daily or when accumulated receipts exceed \$100.
 - 2. Reconcile total cash, checks, and money orders received to bank deposits.
 - 3. Issue prenumbered receipts slips for all monies received and account for their numerical sequence.
 - 4. Issue receipt slips in numerical order as monies are received and account for their numerical sequence.
 - 5. Issue prenumbered receipt slips to the police department for all cash bonds received and reconcile receipt slips issued to bank deposits.
 - 6. Request the police department to account for the numerical sequence of all bond receipt slips issued by maintaining a log or a copy of each receipt in numerical sequence.
- C. Prepare monthly listings of open items (liabilities) and reconcile these listings to monies held in trust by the court.
- D. Perform monthly bank reconciliations and maintain documentation of the reconciliations.
- E. Prepare a court order to authorize the establishment of a TVB and prominently post a schedule which specifies the offenses which may be paid at the TVB and the amount of fines and costs to be imposed for each offense.

- F. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of each traffic ticket and summons form issued. In addition, use only those ticket numbers assigned by the MSHP when obtaining additional tickets.
- G. Record on the court docket all cases heard before the Municipal Judge.
- H. Ensure all fines, court costs and fees are remitted to the city and the state monthly as required by state law.

Status:

A.,B.1-5.,
C., D.,
G.,&

H. Not implemented. See MAR No. 6.

B.6. Not implemented. However, it appeared that the police department did not collect any bond monies during the audit period. Although not repeated in the current MAR, our recommendations remain as stated above.

E. Implemented.

F. Partially implemented. Although the division now uses ticket numbers assigned by the MSHP, records are not maintained to account for the numerical sequence and ultimate disposition of each traffic ticket and summons. See MAR No. 6.

12. City of Weatherby Lake Municipal Division

- A.1. The Court Clerk and the police department did not issue receipt slips for some monies received.
- 2. Receipt slips issued for the receipt of fines and court costs were not prenumbered by the printer.
- 3. Some receipt slips issued by the court did not indicate the method of payments received.
- 4. Checks received were not restrictively endorsed until the deposits were prepared.
- 5. Fines and court costs were not deposited on a timely basis. In addition, partial payments of fines and costs were held by the Court Clerk until the cases were finalized.
- B. Blank checks were signed in advance.

- C. Neither the police department nor the court maintained adequate records to account for the numerical sequence of General Ordinance Summons (GOS) tickets issued.

Recommendations:

The city of Weatherby Lake Municipal Division:

- A.1.
& 2. Issue prenumbered receipt slips for all monies received and account for their numerical sequence.
3. Indicate the method of payment on each receipt slip issued and reconcile total cash, checks and money orders received to bank deposits.
4. Restrictively endorse all checks immediately upon receipt.
5. Deposit receipts daily or when accumulated receipts exceed \$100.
B. Prohibit the practice of signing checks in advance.
C. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of each GOS ticket issued.

Status:

A.1-4. Implemented.

A.5.,B.

&C. Not implemented. See MAR No. 7.

13. City of Weston Municipal Division

- A.1. Receipt slips were not issued for some court monies received.
2. Receipt slips issued by the court did not indicate the method of payments received.
B. Neither the police department nor the court maintained adequate records to account for all summons forms issued and their ultimate disposition. In addition, summons forms were not prenumbered by the printer.
C. Law Enforcement Training (LET) fees were not charged on all moving and non-traffic violations.
D.1. Defendants were not required to sign a partial payment agreement form to document the amounts owed and establish the subsequent payment schedule.

2. A control ledger accounting for the amount assessed, payments received, and the balance due from each defendant had not been established.

Recommendations:

- A.1 Issue prenumbered receipt slips for all monies received and account for their numerical sequence.
2. Indicate the method of payment on each receipt slip issued and reconcile total cash, checks, and money orders received to bank deposits.
- B. Obtain prenumbered summons forms and work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of each summons form issued.
- C. Assess the \$2 LET fee as required by state law.
- D.1. Require defendants to enter into a formal agreement for the payment of any balances owed.
2. Establish a control ledger and periodically reconcile it to the payment agreement forms.

Status:

A.2.,B.

&C. Implemented.

A.1.,

&D.2. Not implemented. See MAR No. 8.

D.1. Not implemented. Although not repeated in the current MAR, our recommendation remains as stated above.

STATISTICAL SECTION

History, Organization, and
Statistical Information

SIXTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
HISTORY, ORGANIZATION,
AND STATISTICAL INFORMATION

Organization

The Sixth Judicial Circuit is composed of Platte County. The Honorable Ward B. Stuckey serves as Presiding Judge. There are fourteen municipal divisions within the Sixth Judicial Circuit. One division, the village of Ferrelview, began operations during 1998 and had not yet completed one fiscal year at the time of this report. As a result, financial statements for the village of Ferrelview Municipal Division are not included in this report.

The municipal divisions are governed by Chapter 479, RSMo 1994, and by Supreme Court Rule No. 37 titled "Ordinance Violations and Traffic Violations Bureau (TVB)." Section 479.050, RSMo 1994, provides that each municipal division may establish a TVB in which fines and costs are collected at times other than during court and transmitted to the city treasury.

Operating Costs

The operating expenses and court salaries of each municipal division are paid by the respective municipality.

Municipal Division Organization, Personnel, and Caseload Information

1. City of Camden Point

Organization

The City Clerk serves as Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. Fines and costs are deposited directly into the city treasury. Bond monies are deposited into a court bank account pending disposition. Court is held once every two months. A TVB has been established to receive payments of fines and costs at times other than during court.

Personnel

Municipal Judge
City Clerk/Court Clerk

Michael J. Svetlic
Julie Dudley

Caseload Information

	<u>Year Ended December 31,</u>	
	<u>1997</u>	<u>1996</u>
Number of cases filed	18	4

2. City of Dearborn

Organization

The City Clerk serves as Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. The municipal division maintains two bank accounts, one for fines and costs, and one for bond monies. Fines and costs are disbursed by check to the city treasury after each court date. Bond deposits remain in the bank account pending court disposition. Court is held once a month. A TVB has been established to receive payment of fines and costs at times other than during court.

Personnel

Municipal Judge
City Clerk/Court Clerk

Michael J. Svetlic
Susan Crowley

Caseload Information

	<u>Year Ended December 31,</u>	
	<u>1997</u>	<u>1996</u>
Number of cases filed	350	206

3. City of Edgerton

Organization

The City Clerk serves as Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. Fines and costs are deposited directly into the city treasury. Bond monies are deposited into a court bank account pending disposition. Court is held once every two months. A TVB has been established to receive payments of fines and costs at times other than during court.

Personnel

Municipal Judge
City Clerk/Court Clerk

Michael J. Svetlic
Sandra Masoner

Caseload Information

	<u>Year Ended December 31,</u>	
	<u>1997</u>	<u>1996</u>
Number of cases filed	29	25

4. Village of Ferrelview

Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. Three court bank accounts are maintained, one for fines and costs, one for LET monies, and one for bond monies. Fines and costs are disbursed by check to the city treasury after each court date. City LET fines are disbursed by check to the LET account, maintained by the Court Clerk, after each court date. Bond deposits remain in the bank account pending court disposition. Court is held once a month. A TVB has been established to receive payments of fines and costs at times other than during court.

Personnel

Municipal Judge
Court Clerk

Tom Fincham
Linda Renz

5. City of Houston Lake

Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. The municipal division maintains two bank accounts, one for fines and costs, and one for bond monies. Fines and costs are disbursed by check to the city treasury after each court date. Bond deposits remain in the bank account pending court disposition. Court is held once every two months. Although it has not been formally established, a TVB receives payments of fines and costs at times other than during court.

Personnel

Municipal Judge
Court Clerk

Gregory Dorsey
Lenora Holliway

Caseload Information

	<u>Year Ended June 30,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed*	97	88

*Court caseload estimated based on number of traffic tickets issued.

6. City of Lake Waukomis

Organization

The City Clerk serves as Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. The municipal division maintains a bank account for fines, costs, and bonds. Fines and costs are disbursed by check to the city treasury after each court date. Bond deposits remain in the bank account pending court disposition. Court is held once a month. A TVB has been established to receive payments of fines and costs at times other than during court.

Personnel

Municipal Judge	James Long
City Clerk/Court Clerk	Donna Rhodus

Caseload Information

	<u>Year Ended April 30,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	46	26

7. City of Northmoor

Organization

A part-time Court Clerk and the City Treasurer, who serves as Deputy Court Clerk, are responsible for recording transactions as well as handling collections and disbursements. Two court bank accounts are maintained, one for fines and costs, and one for bond monies. Fines and costs are disbursed by check to the city treasury once a month. Bond deposits remain in the bank account pending court disposition. Court is held once a month. A TVB has been established to receive payments of fines and costs at times other than during court.

Personnel

Municipal Judge	James Wilson
Court Clerk	Misty Nickell
City Treasurer/Deputy Court Clerk	Donna Michelson

Caseload Information

	<u>Year Ended June 30,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed*	425	450

*Court caseload estimated based on number of traffic tickets issued.

8. City of Parkville

Organization

The Court Clerk and the Assistant Court Clerk are responsible for recording transactions as well as handling collections and disbursements. Two court bank accounts are maintained, one for fines and costs, and one for bond monies. Fines and costs are disbursed by check to the city treasury once a month. Bond deposits remain in the bank account pending court disposition. Court is held twice a month. A TVB has been established to receive payments of fines and costs at times other than during court.

Personnel

Municipal Judge	Sandra P. Ferguson
Court Clerk	Leslie Mason
Assistant Court Clerk*	Brenda Christian

*Brenda Christian replaced Linda Renz as Assistant Court Clerk in January 1999.

Caseload Information

	<u>Year Ended December 31</u>	
	<u>1997</u>	<u>1996</u>
Number of cases filed*	2,325	2,550

*Court caseload estimated based on number of traffic tickets issued.

9. City of Platte City

Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. The municipal division maintains a bank account for fines, costs, and bonds. Fines and costs are disbursed by check to the city treasury once a month. Bond deposits remain in the bank account pending court disposition. Court is held once a month. A TVB has been established to receive payments of fines and costs at times other than during court.

Personnel

Municipal Judge	Gregory Dorsey
Court Clerk *	Janet Corcoran

* Karla Hood served as Court Clerk from March 1998 to August 1998. Amy Hubbard served as Court Clerk from December 1996 to March 1998.

Caseload Information

	<u>Year Ended October 31,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	652	621

10. City of Platte Woods

Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. Fines and costs are deposited directly into the city treasury. Bond monies are deposited into a court bank account pending disposition. Court is held once a month. A TVB has been established to receive payments of fines and costs at times other than during court.

Personnel

Municipal Judge	John Fairfield
Court Clerk*	Sandra Shipley

*Dick Fitzsimmons served as Court Clerk prior to March 1998

Caseload Information

	<u>Year Ended September 30,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed*	231	205

*Court caseload estimated based on number of traffic tickets issued.

11. City of Riverside

Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. The municipal division maintains three bank accounts, one for bond monies, one for fines and costs and one for Crime Victims' Compensation (CVC) fees. Fines and costs are disbursed to the city treasury once a month. The CVC fees are disbursed to the CVC account by check once a month and paid to the state from this account each month. Bond deposits remain in the bank account pending court disposition. Court is held once a week. A TVB has been established to receive payments of fines and costs at times other than during court.

Personnel

Municipal Judge
Court Clerk

Charles McKeon
Kathleen Rose

Caseload Information

	<u>Year Ended June 30,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed*	2,925	2,800

*Court caseload estimated based on number of traffic tickets issued.

12. City of Tracy

Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. The municipal division maintains two bank accounts, one for fines and court costs and one for bonds. Fines and court costs are disbursed by check to the city treasury and state on a periodic basis. Bond deposits remain in the bond bank account pending their disposition. Court is held once every two months. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge
Court Clerk *

Gregory Dorsey
Phyllis Filley

* Prior to December 1998, Judie Purvis served as Court Clerk.

Caseload Information

	<u>Year Ended December 31,</u>	
	<u>1997</u>	<u>1996</u>
Number of cases filed	173	117

13. City of Weatherby Lake

Organization

The Court Clerk and the City Clerk, who serves as the Assistant Court Clerk, are responsible for recording transactions as well as handling collections and disbursements. Fines and costs are deposited directly into the city treasury. Bond monies are deposited into a court bank

account pending disposition. Court is held once a month. A TVB has been established to receive payments of fines and costs at times other than during court.

Personnel

Municipal Judge*	Marion "Nick" E. Winter
Court Clerk	Linda Eckerle
City Clerk/Assistant Court Clerk**	Juli Pinnick

* Edward Coulson served as Municipal Judge prior to April 1996.

**Adrienne Renton served as City Clerk/Assistant Court Clerk prior to September 1998.

Caseload Information

	<u>Year Ended December 31,</u>	
	<u>1997</u>	<u>1996</u>
Number of cases filed	287	205

14. City of Weston

Organization

The City Clerk serves as Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. Fines and costs are deposited directly into the city treasury. Bond monies are deposited into a court bank account pending disposition. Court is held once a month. A TVB has been established to receive payments of fines and costs at times other than during court.

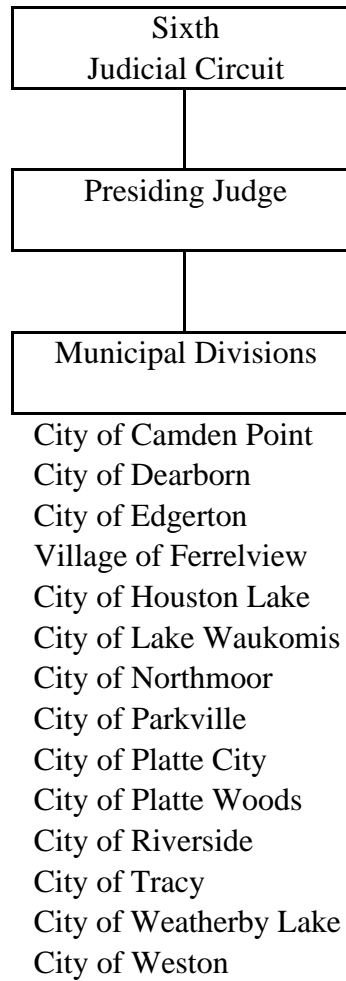
Personnel

Municipal Judge	Phyllis A. Warder
City Clerk/Court Clerk	Mary Hayworth

Caseload Information

	<u>Year Ended December 31,</u>	
	<u>1997</u>	<u>1996</u>
Number of cases filed	196	161

SIXTH JUDICIAL CIRCUIT
ORGANIZATION CHART



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